

UNITED STATES TAX COURT

WASHINGTON, DC 20217

www.ustaxcourt.gov

STANDING PRETRIAL NOTICE

To Petitioners (Taxpayers) and Respondent (IRS) in the attached Notice Setting Case For Trial:

If this is your first time appearing before the Tax Court please pay special attention to paragraph number 8 of this notice.

1. **Status of the Court.** The U.S. Tax Court hears disputes between taxpayers and the IRS. The Court is not a part of the IRS.
2. **Settlement Conferences.** Before the calendar call date, the parties should meet and try to settle the case. "Settle" means that all matters in dispute in the case have been resolved. Settlement documents should be signed by all parties or counsel and submitted to the Court before or at the call of the calendar.
3. **Readiness for Trial.** If the parties have not submitted to the Court signed settlement documents, the case will be called at the calendar call on the date and time set forth in the notice setting case for trial. The Court may excuse a party from appearance at the calendar call if the Court concludes that a basis of settlement has been reached. Unless otherwise excused, the parties must appear at the calendar call and be ready for trial at any time during the session, which may last as little as 1 day or as long as 2 weeks.
 - a. Cases will not be continued other than under exceptional circumstances.
 - b. Failure to appear may result in a dismissal of the case and a decision against the non-appearing party.
 - c. Within 2 weeks before the start of the trial session, the parties may jointly contact the judge's chambers to request a time and date certain for the trial. If practicable, the Court will attempt to accommodate the request.
4. **Stipulation Agreement.** The parties should agree in writing (stipulate) about all relevant facts and documents that are not in dispute. Failure or refusal by a party to stipulate may result in a finding against that party.
5. **Pretrial Memorandum.** If a party concludes that a trial is probable, then the party should submit to the Court and to the opposing party a pretrial memorandum substantially in the form attached hereto. The pretrial memorandum should be sent to the Court so as to be received at least five calendar days before the first date of the trial session.
6. **Final Status Report.** If there has been a last-minute settlement or change in the status of a case, a party should submit a Final Status Report to the Court. The parties may access an electronic version of the Final Status Report on the Court's internet Web site at www.ustaxcourt.gov by clicking on the "Final Status Report" tab from the menu of options.

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A Final Status Report may be submitted to the Court electronically or by fax sent to 202-521-3378 and the report must be received by the Court no later than 3 p.m. eastern time on the last business day (normally Friday) before the calendar call. The Final Status Report must be promptly submitted to the opposing party by mail, e-mail, or fax, and a copy of the report must be given to the opposing party at the calendar call if the opposing party is present.

7. **The Trial.** The parties are responsible for presenting all evidence to the Court at the time of trial. Evidence consists of the stipulation, sworn testimony at trial, and any documentary evidence accepted by the Court as exhibits at the trial. Accordingly, the parties should bring to court all documents on which they intend to rely.

The only opportunity for the parties to present their evidence to the Court is at the trial. Information or documents previously presented to the IRS are not before this Court. Therefore, at trial, the parties must present all documents and the testimony of all witnesses that they want the Court to consider in deciding the case, even though this evidence may have previously been presented to the IRS.

8. **Petitioner (Taxpayer) Getting Ready For Court Check List**

Before you come to Court:

- ☐ Think about what facts you want to tell the Judge.
- ☐ Organize your facts and argument so you can tell your side of the story.
- ☐ Meet and talk to people at the IRS who call or write to you after you get this notice.
- ☐ Organize any documents you have to support your case.
- ☐ Provide copies of documents to the IRS.
- ☐ Agree in writing to facts and documents that are not in dispute.
- ☐ If the IRS will not agree with your documents (stipulation), bring three copies of the documents to Court.
- ☐ Consider whether you need any witnesses to support your case.
- ☐ If you need a witness, make sure the witness is available and present for trial at the trial session. (See 3.c. above).
- ☐ Come to Court early so you will be ready when your case is called at the calendar call.
- ☐ Learn more about the Tax Court at www.ustaxcourt.gov



Clerk of the Court

Dated:

Trial Calendar:

Date:

PRETRIAL MEMORANDUM FOR (Petitioner/Respondent)

Please type or print legibly
(This form may be expanded as necessary)

NAME OF CASE:

DOCKET NO. (S):

ATTORNEYS:

Petitioner: _____
Tel. No.: _____

Respondent: _____
Tel. No.: _____

AMOUNTS IN DISPUTE:

Year(s) / Period(s) Deficiencies/Liabilities Additions/Penalties

STATUS OF CASE:

Probable Settlement _____ Probable Trial _____ Definite Trial _____

CURRENT ESTIMATE OF TRIAL TIME:

MOTIONS YOU EXPECT TO MAKE: (Title and brief description)

STATUS OF STIPULATION OF FACTS: Completed _____

In Process _____

ISSUES:

WITNESS(ES) YOU EXPECT TO CALL: (Name and brief summary of expected testimony)

SUMMARY OF FACTS: (Attach separate pages, if necessary, to inform Court of facts in chronological narrative form)

BRIEF SYNOPSIS OF LEGAL AUTHORITIES: (Attach separate pages, if necessary, to discuss fully your legal position)

EVIDENTIARY PROBLEMS:

DATE: _____

Petitioner/Respondent

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